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March 29, 2007

TO: Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

FROM: Stephen B. Ackerman, Reg. No. 37,761  
28 Davis Avenue  
Poughkeepsie, N.Y. 12603

SUBJECT: Docket #: MEG2000009BC  
Inventor: LEE, JIN-YUAN  
Serial #:10614928  
File Date: 7/8/2003

**Notification of Loss of Entitlement to Small Entity Status, under 37 CFR §1.27(g)(2)**

The owner of the subject application has lost entitlement to small entity status for the application. This letter is intended to provide notification of this loss of entitlement prior to payment of the issue fee, as required by 37 CFR 1.27(g)(2).

Respectfully submitted,



Stephen B. Ackerman, Reg. No. 37,761